



# Carlton County

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## COUNTY ASSESSOR'S OFFICE

November 23, 2004

Ms. Cindy Hendon  
Valu Tec, Inc.  
117 Airport N Office Park  
Fort Wayne, IN 46825

RE: Recommendation Letter For Valu Tec, Inc.

Dear Cindy,

I had the opportunity to work with Tony Sokol and Donald Feicht from Valu Tec on the issue of valuation for the newly purchased Sappi Fine Paper Plant, a large paper mill, at Cloquet, Minnesota. The appraisal they presented to me was professionally prepared and the detail was thorough.

I worked with Tony and Donald on arriving at a fair assessment. The project was completed informally with no appeals filed. They were easy to work with and fair to both his client and the county.

With this letter, I respectfully recommend Valu Tec to any company interested in receiving fair representation with any property tax issue.

Yours Truly,

Dale F. Smith  
Carlton County Assessor